



3013 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF MARSHFIELD ELECTRIC & WATER DEPARTMENT

Principal Office: 2000 SOUTH RODDIS AVENUE
P.O. BOX 670
MARSHFIELD, WI 54449

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-05
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Accts. 221 and 222)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Meters	W-23
Hydrants and Distribution System Valves	W-24
Water Operating Section Footnotes	W-25
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service --Plant Financed by Utility or Municipality--	E-06
Electric Utility Plant in Service --Plant Financed by Contributions--	E-08
Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipal	E-10
Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions--	E-12
Transmission and Distribution Lines	E-14
Rural Line Customers	E-15
Monthly Peak Demand and Energy Usage	E-16
Electric Energy Account	E-17
Sales of Electricity by Rate Schedule	E-18
Purchased Power Statistics	E-20
Production Statistics Totals	E-21
Production Statistics	E-22
Internal Combustion Generation Plants	E-23
Steam Production Plants	E-23
Hydraulic Generating Plants	E-25
Substation Equipment	E-27
Electric Distribution Meters & Line Transformers	E-28
Street Lighting Equipment	E-29
Electric Operating Section Footnotes	E-30

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF MARSHFIELD ELECTRIC & WATER DEPARTMENT

Utility Address: 2000 SOUTH RODDIS AVENUE

P.O. BOX 670

MARSHFIELD, WI 54449

When was utility organized? 3/1/1904

Report any change in name:

Effective Date:

Utility Web Site: www.marshfieldutilities.org

Utility employee in charge of correspondence concerning this report:

Name: MR LEE A. BABCOCK

Title: OFFICE MANAGER

Office Address:

2000 S RODDIS AVENUE

P.O. BOX 670

MARSHFIELD, WI 54449

Telephone: (715) 387 - 1195 EXT 324

Fax Number: (715) 389 - 2016

E-mail Address: BABCOCK@MARSHFIELDUTILITIES.ORG

President, chairman, or head of utility commission/board or committee:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: MR RUSSELL WENZEL

Title: PRESIDENT

Office Address:

1113 DEVINE DR.

MARSHFIELD, WI 54449

Telephone: (715) 384 - 4010

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR MIKE FOTH**Title:** PARTNER**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY LLP

101 W 29TH ST

P.O. BOX 840

MARSHFIELD, WI 54449

Telephone: (715) 387 - 1131**Fax Number:****E-mail Address:****Date of most recent audit report:** 2/16/2005**Period covered by most recent audit:** 1/1/2005-12/31/2005

Names and titles of utility management including manager or superintendent:

Name: MR JOSEPH C. PACOVSKY**Title:** UTILITY MANAGER**Office Address:**

2000 SOUTH RODDIS AVENUE

P.O. BOX 670

MARSHFIELD, WI 54449

Telephone: (715) 387 - 1195 EXT 313**Fax Number:****E-mail Address:** PACOVSKY@MARSHFIELDUTILITIES.ORG

Name of utility commission/committee: CITY OF MARSHFIELD UTILITIES COMMISSION

Names of members of utility commission/committee:

MR JIM EDWARDS, III

MR DENNIS MARTINSON, VICE PRESIDENT

DR NELSON MOFFAT, SECRETARY

MR HARRY NIENABOR, TREASURER

MR RUSS WENZEL, PRESIDENT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	27,251,274	22,574,510	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	23,581,661	18,392,071	2
Depreciation Expense (403)	1,770,457	1,687,300	3
Amortization Expense (404-407)	5,238	5,238	4
Taxes (408)	939,242	913,137	5
Total Operating Expenses	26,296,598	20,997,746	
Net Operating Income	954,676	1,576,764	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	954,676	1,576,764	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	(9,810)	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	595,864	435,222	10
Miscellaneous Nonoperating Income (421)	740,843	1,084,172	11
Total Other Income	1,326,897	1,519,394	
Total Income	2,281,573	3,096,158	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(54,925)	(54,925)	12
Other Income Deductions (426)	182,314	173,129	13
Total Miscellaneous Income Deductions	127,389	118,204	
Income Before Interest Charges	2,154,184	2,977,954	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	225,593	243,521	14
Amortization of Debt Discount and Expense (428)	10,652	11,247	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	1,132	651	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	237,377	255,419	
Net Income	1,916,807	2,722,535	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	42,853,924	40,131,389	20
Balance Transferred from Income (433)	1,916,807	2,722,535	21
Miscellaneous Credits to Surplus (434)	20	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	350,000	0	25
Total Unappropriated Earned Surplus End of Year (216)	44,420,751	42,853,924	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	27,251,274		27,251,274	1
Total (Acct. 400):	27,251,274	0	27,251,274	
Operation and Maintenance Expense (401-402):				
Derived	23,581,661		23,581,661	2
Total (Acct. 401-402):	23,581,661	0	23,581,661	
Depreciation Expense (403):				
Derived	1,770,457		1,770,457	3
Total (Acct. 403):	1,770,457	0	1,770,457	
Amortization Expense (404-407):				
Derived	5,238		5,238	4
Total (Acct. 404-407):	5,238	0	5,238	
Taxes (408):				
Derived	939,242		939,242	5
Total (Acct. 408):	939,242	0	939,242	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	954,676	0	954,676	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

COST OF BOTTLING OUR OWN WATER FOR PROMOTIOI	(9,810)		(9,810)	9
Total (Acct. 417):	(9,810)	0	(9,810)	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

ATC INVESTMENT INCOME	460,553	0	460,553	11
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INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
NOW CHECKING	32,980	0	32,980 12
LOCAL GOV'T POOLED INVESTMENT FUND	102,134	0	102,134 13
MISCELLANEOUS	197	0	197 14
Total (Acct. 419):	595,864	0	595,864
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		530,292	530,292 15
Contributed Plant - Electric		199,432	199,432 16
PECFA REIMBURSEMENT	11,119	0	11,119 17
Total (Acct. 421):	11,119	729,724	740,843
TOTAL OTHER INCOME:	597,173	729,724	1,326,897

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(54,925)		(54,925) 18
NONE	0	0	0 19
Total (Acct. 425):	(54,925)	0	(54,925)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		46,414	46,414 20
Depreciation Expense on Contributed Plant - Electric		135,900	135,900 21
NONE	0	0	0 22
Total (Acct. 426):	0	182,314	182,314
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(54,925)	182,314	127,389

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	225,593		225,593 23
Total (Acct. 427):	225,593	0	225,593
Amortization of Debt Discount and Expense (428):			
1993-ELECTRIC BONDS	7,828		7,828 24
2002-WATER BONDS	2,824		2,824 25
Total (Acct. 428):	10,652	0	10,652
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 26
Total (Acct. 429):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest on Debt to Municipality (430):			
Derived	0		0 27
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	1,132		1,132 28
Total (Acct. 431):	1,132	0	1,132
Interest Charged to Construction--Cr. (432):			
NONE	0		0 29
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	237,377	0	237,377
NET INCOME:	1,369,397	547,410	1,916,807
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	37,446,474	5,407,450	42,853,924 30
Total (Acct. 216):	37,446,474	5,407,450	42,853,924
Balance Transferred from Income (433):			
Derived	1,369,397	547,410	1,916,807 31
Total (Acct. 433):	1,369,397	547,410	1,916,807
Miscellaneous Credits to Surplus (434):			
WRITE OFF CREDIT IN LAND ACCOUNT	20	0	20 32
Total (Acct. 434):	20	0	20
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 33
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 34
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
TRANSFER TO CITY OF MARSHFIELD	350,000	0	350,000 35
Total (Acct. 439)--Debit:	350,000	0	350,000
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	38,465,891	5,954,860	44,420,751

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,911,401	24,339,873	0	0	27,251,274	1
Less: interdepartmental sales	451	131,392	0	0	131,843	2
Less: interdepartmental rents	0	136,290		0	136,290	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	217	26,882			27,099	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,910,733	24,045,309	0	0	26,956,042	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	562,901	24,142	587,043	1
Electric operating expenses	1,072,062	35,570	1,107,632	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	57,186	15,244	72,430	8
Electric utility plant accounts	166,522	49,811	216,333	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	1,364	85	1,449	13
Accum. prov. for depreciation of electric plant	43,535	3,060	46,595	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	128,625	(128,625)	0	18
All other accounts	199,936	713	200,649	19
Total Payroll	2,232,131	0	2,232,131	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	14.3	1
Electric	25.7	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	65,555,608	64,394,122	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	20,610,048	19,240,988	2
Net Utility Plant	44,945,560	45,153,134	
Utility Plant Acquisition Adjustments (117-118)	112,524	117,416	3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	45,058,084	45,270,550	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	2,815,426	2,350,193	8
Special Funds (125-128)	1,402,881	1,392,608	9
Total Other Property and Investments	4,218,307	3,742,801	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	514,284	587,280	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	9,772	20,082	12
Temporary Cash Investments (136)	1,762,420	1,615,706	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	2,520,343	1,494,845	15
Other Accounts Receivable (143)	73,401	96,103	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	380,198	397,128	18
Materials and Supplies (151-163)	699,461	647,751	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	93,938	83,325	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	6,053,817	4,942,220	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	53,171	63,823	24
Other Deferred Debits (182-186)	206,023	125,026	25
Total Deferred Debits	259,194	188,849	
Total Assets and Other Debits	55,589,402	54,144,420	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	44,420,751	42,853,924	28
Total Proprietary Capital	44,420,751	42,853,924	
LONG-TERM DEBT			
Bonds (221-222)	4,280,000	4,730,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	4,280,000	4,730,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	2,742,489	2,033,829	33
Payables to Municipality (233)	347,521	312,042	34
Customer Deposits (235)	41,709	46,461	35
Taxes Accrued (236)	799,791	781,636	36
Interest Accrued (237)	26,105	29,338	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	75,466	49,175	40
Miscellaneous Current and Accrued Liabilities (242)	563,697	465,176	41
Total Current and Accrued Liabilities	4,596,778	3,717,657	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	1,238,764	1,529,332	43
Other Deferred Credits (253)	1,053,109	1,313,507	44
Total Deferred Credits	2,291,873	2,842,839	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		45
Injuries and Damages Reserve (262)	0		46
Pensions and Benefits Reserve (263)	0		47
Miscellaneous Operating Reserves (265)	0		48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	55,589,402	54,144,420	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	21,620,093	0	0	42,774,029	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	19,029,000	0	0	38,115,475	2
Utility Plant in Service - Contributed Plant (101.2)	3,172,093	0	0	4,092,276	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	130,977			1,015,787	9
Total Utility Plant	22,332,070	0	0	43,223,538	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	4,757,789	0	0	14,391,807	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	458,478	0	0	997,822	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)				4,152	14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	5,216,267	0	0	15,393,781	
Net Utility Plant	17,115,803	0	0	27,829,757	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	4,628,235	13,307,929			17,936,164	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	382,233	1,388,224			1,770,457	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	17,697				17,697	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION & TOOLS CLE.	58,159	117,696			175,855	9
Salvage	2,037	93,478			95,515	10
Other credits (specify):						11
PROCEEDS FROM SALE OF VEHIC	8,610	4,020			12,630	12
M-33/M-34 COMMON FACILITIES CI	0	7,771			7,771	13
					0	14
					0	15
Total credits	468,736	1,611,189	0	0	2,079,925	16
Debits during year						17
Book cost of plant retired	335,429	459,547			794,976	18
Cost of removal	2,852	18,243			21,095	19
Other debits (specify):						20
REMOVAL COSTS >10% OF ORIGIN	902	49,521			50,423	
					0	
					0	23
					0	24
Total debits	339,183	527,311	0	0	866,494	25
Balance end of year (111.1)	4,757,788	14,391,807	0	0	19,149,595	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	418,500	882,518			1,301,018	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	46,414	135,900			182,314	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	46,414	135,900	0	0	182,314	16
Debits during year						17
Book cost of plant retired	6,436	20,595			27,031	18
Cost of removal	0	0			0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	6,436	20,595	0	0	27,031	25
Balance end of year (111.1)	458,478	997,823	0	0	1,456,301	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)	89,832				89,832	89,832	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			485,965		485,965	437,637	3
Total Electric Utility					575,797	527,469	

Account	Total End of Year	Amount Prior Year	
Electric utility total	575,797	527,469	1
Water utility (154)	123,664	120,282	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	699,461	647,751	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 SERIES BOND DISCOUNT-ELECTRIC	7,828	428	34,818	1
2002 SERIES BOND DISCOUNT-WATER	2,824	428	18,353	2
Total			53,171	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		2
Balance end of year	0	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
ELECTRIC REVENUE BONDS	10/01/1993	12/01/2013	5.03%	3,545,000	1
WATER REVENUE BONDS	06/01/2002	12/01/2011	3.93%	735,000	2
Total Bonds (Account 221):				4,280,000	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 4,280,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	781,636	1
Accruals:		
Charged water department expense	407,585	2
Charged electric department expense	701,260	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	1,108,845	
Taxes paid during year:		
County, state and local taxes	781,632	6
Social Security taxes	161,723	7
PSC Remainder Assessment	21,422	8
Other (explain):		
GROSS RECEIPTS TAX	125,913	9
Total payments and other debits	1,090,690	
Balance end of year	799,791	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
ELECTRIC REVENUE BONDS-1993	16,226	193,380	194,718	14,888	2
WATER REVENUE BONDS -2002	2,708	32,213	32,498	2,423	3
Subtotal	18,934	225,593	227,216	17,311	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
CUSTOMER DEPOSITS	10,404	1,132	2,742	8,794	6
Subtotal	10,404	1,132	2,742	8,794	
Total	29,338	226,725	229,958	26,105	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
AMERICAN TRANSMISSION COMPANY	2,815,426	2
Total (Acct. 124):	2,815,426	
Sinking Funds (125):		
SPECIAL REDEMPTION FUND - ELECTRIC	1,012,338	3
SPECIAL REDEMPTION FUND - WATER	240,543	4
Total (Acct. 125):	1,252,881	
Depreciation Fund (126):		
ELECTRIC DEPRECIATION FUND	150,000	5
Total (Acct. 126):	150,000	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	239,762	10
Electric	2,280,581	11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	2,520,343	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work	53,246	15
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
RECEIVABLE FROM COMMUNICATIONS UTILITY	20,155	16
Total (Acct. 143):	73,401	
Receivables from Municipality (145):		
ELECTRIC RECEIVABLE	30,108	17
WATER RECEIVABLE	2,569	18
SEWER CHARGE A/R	347,521	19
Total (Acct. 145):	380,198	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
BUILDING STUDY	11,829	22
COMBUSTION TURBINE PEAKING PLANT	30,801	23
FUTURE WELL INVESTIGATION	59,543	24
MISCELLANEOUS	10,972	25
Total (Acct. 183):	113,145	
Clearing Accounts (184):		
NONE		26
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		27
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
CUSTOMER JOB ORDERS	(4,897)	28
ELECTRIC RETIREMENT JOB ORDERS	97,775	29
Total (Acct. 186):	92,878	
Payables to Municipality (233):		
PAYABLE TO WASTEWATER UTILITY	347,521	30
Total (Acct. 233):	347,521	
Other Deferred Credits (253):		
Regulatory Liability	988,657	31
DEMAND SIDE MANAGEMENT PROGRAM/PUBLIC BENEFITS	64,452	32
Total (Acct. 253):	1,053,109	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	18,926,544	37,859,733	0	0	56,786,277	1
Materials and Supplies	121,973	551,633	0	0	673,606	2
Other (specify):						
UTILITY PLANT ACQUISITION ADJUSTMENT	0	114,970			114,970	3
Less Average:						
Reserve for Depreciation (111.1)	4,693,011	13,849,868	0	0	18,542,879	4
Customer Advances for Construction	783,569	600,481			1,384,050	5
Regulatory Liability	330,562	685,557	0	0	1,016,119	6
NONE					0	7
Average Net Rate Base	13,241,375	23,390,430	0	0	36,631,805	
Net Operating Income	445,331	509,345	0	0	954,676	8
Net Operating Income as a percent of						
Average Net Rate Base	3.36%	2.18%	N/A	N/A	2.61%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	339,496	704,086	0	0	1,043,582	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	17,868	37,057	0	0	54,925	3
Other (specify):					0	4
Balance End of Year	321,628	667,029	0	0	988,657	

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

General footnotes

Removal costs that exceeded 10% of the original installed cost were reclassified as additional depreciation expense, at the recommendation of the PSC.

Taxes Accrued (Acct. 236) (Page F-17)

General footnotes

Social security taxes were grossed up on this schedule.

Interest Accrued (Acct. 237) (Page F-18)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

Since the amounts reported in account 231 are actually customer deposits and are reported here per the schedule instructions, there is no notes payable or miscellaneous long-term debt schedule.

Balance Sheet End-of-Year Account Balances (Page F-19)

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

Electric & Water Retirement Job Orders - Since these aren't being amortized, there is no authorization needed.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

OTHER ACCOUNTS RECEIVABLE (ACCOUNT 143): This receivable account, which is in both the electric and water utilities, is used to record the receivables from customers for items that can't be billed on regular utility bills. These billings may include sale of inventory, sale of scrap, billings for damage to utility plant, and other billings.

RECEIVABLES FROM MUNICIPALITY (ACCOUNT 145):

ELECTRIC RECEIVABLE - Per the chart of accounts, we need to segregate the receivables from the City of Marshfield. This is the amount owed to us by the City for their outstanding electric bills at 12/31/05.

WATER RECEIVABLE - Per the chart of accounts, we need to segregate the receivables from the City of Marshfield. This is the amount owed to us by the City for their outstanding water bills at 12/31/05.

SEWER CHARGE A/R - We provide billing services for the City's Wastewater Dept. Amounts billed to the Wastewater customers are recorded as a receivable and a corresponding payable. The amount in the Sewer Charge A/R account is the amount billed to Wastewater customers but not received at 12/31/05. The amount in the Sewage Payable account (account 233) is the amount owed to the City's Wastewater Department at 12/31/05 by the Wastewater customers.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	2,881,319	2,833,655	1
Total Sales of Water	2,881,319	2,833,655	
Other Operating Revenues			
Forfeited Discounts (470)	3,186	2,795	2
Miscellaneous Service Revenues (471)	880	720	3
Rents from Water Property (472)	861	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	25,155	29,312	6
Total Other Operating Revenues	30,082	32,827	
Total Operating Revenues	2,911,401	2,866,482	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	57,020	36,357	7
Pumping Expenses (620-633)	220,334	192,827	8
Water Treatment Expenses (640-652)	254,236	200,344	9
Transmission and Distribution Expenses (660-678)	730,041	836,029	10
Customer Accounts Expenses (901-905)	82,795	104,411	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	389,051	290,569	13
Total Operation and Maintenance Expenses	1,733,477	1,660,537	
Other Operating Expenses			
Depreciation Expense (403)	382,233	356,458	14
Amortization Expense (404-407)		0	15
Taxes (408)	350,360	351,166	16
Total Other Operating Expenses	732,593	707,624	
Total Operating Expenses	2,466,070	2,368,161	
NET OPERATING INCOME	445,331	498,321	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	6,934	295,919	1,169,643	4
Commercial	790	263,979	676,072	5
Industrial	22	102,909	202,556	6
Total Metered Sales to General Customers (461)	7,746	662,807	2,048,271	
Private Fire Protection Service (462)	132		100,681	7
Public Fire Protection Service (463)	8,060		645,625	8
Other Sales to Public Authorities (464)	56	32,026	86,291	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	134	451	12
Total Sales of Water	15,996	694,967	2,881,319	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE	NONE			1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	645,625	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	645,625	
Forfeited Discounts (470):		
Customer late payment charges	3,186	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,186	
Miscellaneous Service Revenues (471):		
RECONNECTION FEES	880	7
Total Miscellaneous Service Revenues (471)	880	
Rents from Water Property (472):		
RENTAL OF LAND	861	8
Total Rents from Water Property (472)	861	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	18,135	10
Other (specify):		
SPRINKLER METER RENTALS	2,349	11
MISC	4,671	12
Total Other Water Revenues (474)	25,155	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	18,760	18,823	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	6,942	9,151	4
Rents (604)	3,025	0	5
Maintenance Supervision and Engineering (610)	8,590	8,004	6
Maintenance of Structures and Improvements (611)	1,201	325	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	54	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	18,502	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
Total Source of Supply Expenses	57,020	36,357	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	24,487	22,886	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	101,405	79,456	17
Pumping Labor and Expenses (624)	30,739	35,749	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	12,562	10,526	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	0	0	22
Maintenance of Structures and Improvements (631)	9,110	12,115	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	42,031	32,095	25
Total Pumping Expenses	220,334	192,827	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	30,213	28,221	26
Chemicals (641)	36,812	27,076	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	119,286	102,065	28
Miscellaneous Expenses (643)	22,490	14,794	29
Rents (644)	0	0	30
Maintenance Supervision and Engineering (650)	0	0	31
Maintenance of Structures and Improvements (651)	15,432	11,130	32
Maintenance of Water Treatment Equipment (652)	30,003	17,058	33
Total Water Treatment Expenses	254,236	200,344	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	69,116	64,811	34
Storage Facilities Expenses (661)	0	0	35
Transmission and Distribution Lines Expenses (662)	32,536	28,363	36
Meter Expenses (663)	3,235	63,270	37
Customer Installations Expenses (664)	0	0	38
Miscellaneous Expenses (665)	99,823	103,074	39
Rents (666)	0	0	40
Maintenance Supervision and Engineering (670)	59,752	55,831	41
Maintenance of Structures and Improvements (671)	0	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	17,055	9,851	43
Maintenance of Transmission and Distribution Mains (673)	337,639	405,968	44
Maintenance of Fire Mains (674)	0	0	45
Maintenance of Services (675)	55,194	34,042	46
Maintenance of Meters (676)	13,246	16,995	47
Maintenance of Hydrants (677)	42,445	53,824	48
Maintenance of Miscellaneous Plant (678)	0	0	49
Total Transmission and Distribution Expenses	730,041	836,029	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	5,461	5,477	50
Meter Reading Labor (902)	18,602	17,317	51
Customer Records and Collection Expenses (903)	58,515	81,560	52
Uncollectible Accounts (904)	217	57	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	0	0	54
Total Customer Accounts Expenses	82,795	104,411	
SALES EXPENSES			
Sales Expenses (910)	0	0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	184,483	171,974	56
Office Supplies and Expenses (921)	12,834	12,972	57
Administrative Expenses Transferred--Credit (922)	67,760	74,275	58
Outside Services Employed (923)	48,493	22,543	59
Property Insurance (924)	12,429	9,777	60
Injuries and Damages (925)	15,975	15,936	61
Employee Pensions and Benefits (926)	16,995	1,762	62
Regulatory Commission Expenses (928)	252	383	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	29,060	35,043	65
Rents (931)	136,290	94,454	66
Maintenance of General Plant (932)	0	0	67
Total Administrative and General Expenses	389,051	290,569	
Total Operation and Maintenance Expenses	1,733,477	1,660,537	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		355,627	355,627	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,886	7,886	2
Net property tax equivalent		347,741	347,741	
Social Security		0	0	3
PSC Remainder Assessment	RATIO OF ELEC & WATER PRIOR YR REVENUE	2,619	3,425	4
Other (specify): NONE		0	0	5
Total tax expense		350,360	351,166	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Wood				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.194100				3
County tax rate	mills		5.120650				4
Local tax rate	mills		9.905030				5
School tax rate	mills		7.207900				6
Voc. school tax rate	mills		1.596330				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.024010				10
Less: state credit	mills		0.915900				11
Net tax rate	mills		23.108110				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.905030				14
Combined School Tax Rate	mills		8.804230				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.709260				17
Total Tax Rate	mills		24.024010				18
Ratio of Local and School Tax to Total	dec.		0.778773				19
Total tax net of state credit	mills		23.108110				20
Net Local and School Tax Rate	mills		17.995981				21
Utility Plant, Jan. 1	\$	21,620,093	21,620,093				22
Materials & Supplies	\$	120,282	120,282				23
Subtotal	\$	21,740,375	21,740,375				24
Less: Plant Outside Limits	\$	2,455,997	2,455,997				25
Taxable Assets	\$	19,284,378	19,284,378				26
Assessment Ratio	dec.		0.966516				27
Assessed Value	\$	18,638,660	18,638,660				28
Net Local & School Rate	mills		17.995981				29
Tax Equiv. Computed for Current Year	\$	335,421	335,421				30
Tax Equivalent per 1994 PSC Report	\$	355,627					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	355,627					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	798,591	5,000	4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	581,635		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	1,107,403		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	2,487,629	5,000	
PUMPING PLANT			
Land and Land Rights (320)	10,733		12
Structures and Improvements (321)	833,022		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	280,570	1,633	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	158,455		20
Total Pumping Plant	1,282,780	1,633	
WATER TREATMENT PLANT			
Land and Land Rights (330)	62,324		21
Structures and Improvements (331)	3,847,614		22
Water Treatment Equipment (332)	891,884	1,554	23
Total Water Treatment Plant	4,801,822	1,554	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			803,591	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			581,635	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			1,107,403	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	2,492,629	
PUMPING PLANT				
Land and Land Rights (320)			10,733	12
Structures and Improvements (321)			833,022	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	2,038		280,165	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			158,455	20
Total Pumping Plant	2,038	0	1,282,375	
WATER TREATMENT PLANT				
Land and Land Rights (330)		20	62,344	21
Structures and Improvements (331)	3,871		3,843,743	22
Water Treatment Equipment (332)	22,635		870,803	23
Total Water Treatment Plant	26,506	20	4,776,890	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,308		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,184,631	11,000	26
Transmission and Distribution Mains (343)	5,219,811		27
Fire Mains (344)	0		28
Services (345)	1,300,449		29
Meters (346)	703,985	77,568	30
Hydrants (348)	1,059,290		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	9,470,474	88,568	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	225,016	32,031	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	140,477	46,742	39
Laboratory Equipment (395)	10,157		40
Power Operated Equipment (396)	230,523	66,252	41
Communication Equipment (397)	175,210	300,990	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	781,383	446,015	
Total utility plant in service directly assignable	18,824,088	542,770	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	18,824,088	542,770	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,308	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)	7,616		1,188,015	26
Transmission and Distribution Mains (343)	17,016	(2,449)	5,200,346	27
Fire Mains (344)			0	28
Services (345)	80		1,300,369	29
Meters (346)	43,663		737,890	30
Hydrants (348)	4,895		1,054,395	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	73,270	(2,449)	9,483,323	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			0	35
Computer Equipment (391.1)			0	36
Transportation Equipment (392)	51,726		205,321	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)	6,117		181,102	39
Laboratory Equipment (395)			10,157	40
Power Operated Equipment (396)	22,418		274,357	41
Communication Equipment (397)	153,354		322,846	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	233,615	0	993,783	
Total utility plant in service directly assignable	335,429	(2,429)	19,029,000	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	335,429	(2,429)	19,029,000	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	2,212,412	213,566	27
Fire Mains (344)	0		28
Services (345)	525,557	130,578	29
Meters (346)	0		30
Hydrants (348)	57,112	39,304	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,795,081	383,448	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	2,795,081	383,448	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,795,081	383,448	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	6,406		2,419,572 27
Fire Mains (344)			0 28
Services (345)	30		656,105 29
Meters (346)			0 30
Hydrants (348)			96,416 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	6,436	0	3,172,093
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	6,436	0	3,172,093
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	6,436	0	3,172,093

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	243,417	2.90%	16,867	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	220,545	1.80%	19,933	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	463,962		36,800	
PUMPING PLANT				
Structures and Improvements (321)	182,783	3.20%	26,657	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	106,010	4.40%	12,336	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	67,143	4.40%	6,972	15
Total Pumping Plant	355,936		45,965	
WATER TREATMENT PLANT				
Structures and Improvements (331)	1,054,719	2.50%	96,142	16
Water Treatment Equipment (332)	274,826	2.50%	21,877	17
Total Water Treatment Plant	1,329,545		118,019	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	455,921	2.20%	26,099	19
Transmission and Distribution Mains (343)	674,099	1.30%	67,731	20
Fire Mains (344)	0			21
Services (345)	435,828	2.50%	32,510	22
Meters (346)	204,676	5.00%	36,047	23
Hydrants (348)	175,365	2.00%	21,137	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					260,284	4
315					0	5
316					240,478	6
317					0	7
	0	0	0	0	500,762	
321					209,440	8
322					0	9
323					0	10
324					0	11
325	2,038				116,308	12
326					0	13
327					0	14
328					74,115	15
	2,038	0	0	0	399,863	
331	3,871				1,146,990	16
332	22,635				274,068	17
	26,506	0	0	0	1,421,058	
341					0	18
342	7,616				474,404	19
343	17,016	1,844	1,200		724,170	20
344					0	21
345	80				468,258	22
346	43,663		87		197,147	23
348	4,895	1,008			190,599	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,945,889		183,524	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	0			27
Computer Equipment (391.1)	0			28
Transportation Equipment (392)	143,161	15.00%	29,721	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	89,775	5.80%	9,326	31
Laboratory Equipment (395)	6,283	5.80%	589	32
Power Operated Equipment (396)	118,474	10.00%	18,943	33
Communication Equipment (397)	175,210	9.20%	22,911	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	532,903		81,490	
Total accum. prov. directly assignable	4,628,235		465,798	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	4,628,235		465,798	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>73,270</u>	<u>2,852</u>	<u>1,287</u>	<u>0</u>	<u>2,054,578</u>	
390					0	26
391					0	27
391.1					0	28
392	51,726		0	0	121,156	29
393					0	30
394	6,117		750		93,734	31
395					6,872	32
396	22,418				114,999	33
397	153,354				44,767	34
397.1					0	35
398					0	36
399					0	37
	<u>233,615</u>	<u>0</u>	<u>750</u>	<u>0</u>	<u>381,528</u>	
	<u>335,429</u>	<u>2,852</u>	<u>2,037</u>	<u>0</u>	<u>4,757,789</u>	
					0	38
	<u>335,429</u>	<u>2,852</u>	<u>2,037</u>	<u>0</u>	<u>4,757,789</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	253,293	1.30%	30,108
Fire Mains (344)	0		21
Services (345)	164,636	2.50%	14,771
Meters (346)	0		23
Hydrants (348)	571	2.00%	1,535
			24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343	6,406				276,995 20
344					0 21
345	30				179,377 22
346					0 23
348					2,106 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	418,500		46,414
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	418,500		46,414
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	418,500		46,414

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	6,436	0	0	0	458,478
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	6,436	0	0	0	458,478
					0 38
	6,436	0	0	0	458,478

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			62,838	62,838	1
February			56,564	56,564	2
March			62,708	62,708	3
April			60,192	60,192	4
May			62,228	62,228	5
June			68,677	68,677	6
July			77,498	77,498	7
August			71,297	71,297	8
September			64,315	64,315	9
October			59,599	59,599	10
November			57,902	57,902	11
December			59,753	59,753	12
Total annual pumpage	0	0	763,571	763,571	
Less: Water sold				694,967	13
Volume pumped but not sold				68,604	14
Volume sold as a percent of volume pumped				91%	15
Volume used for water production, water quality and system maintenance				1,144	16
Volume related to equipment/system malfunction				4,619	17
Non-utility volume NOT included in water sales				600	18
Total volume not sold but accounted for				6,363	19
Volume pumped but unaccounted for				62,241	20
Percent of water lost				8%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,021	24
Date of maximum: 7/14/2005					25
Cause of maximum:					26
HOT, DRY WEATHER					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,533	27
Date of minimum: 12/25/2005					28
Total KWH used for pumping for the year				1,656,058	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
#1 SOUTH SIDE	01	57	24	0	No	1
#4 SOUTH SIDE	04	58	18	103,633	Yes	2
#5 SOUTH SIDE	05	57	20	325,710	Yes	3
#6 SOUTH SIDE	06	62	16	74,860	Yes	4
#8 PARK	08	59	18	28,794	Yes	5
#10 PARK	10	62	12	47,619	Yes	6
#17 NORTH SIDE	17	59	24	227,665	Yes	7
#18 NORTH SIDE	18	56	26	250,370	Yes	8
#19 NORTHEAST	19	61	26	240,888	Yes	9
#20 NORHTEAST	20	63	26	198,107	Yes	10
#21 NORTH SIDE	21	85	18	235,008	Yes	11
#22 NORTH SIDE	22	90	18	220,504	Yes	12
#23 NORTH SIDE	23	95	24	205,457	Yes	13

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	10	17	1
Location	SOUTH SIDE	PARK	NORTH SIDE	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	AMERICAN TUR.	5
Year Installed	1966	1962	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	214	410	375	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U. S. MOTOR	U. S. MOTOR	9
Year Installed	1966	1962	1992	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	15	15	50	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	18	19	20	14
Location	NORTH SIDE	NORTHEAST	NORTHEAST	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1964	1986	1969	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	320	420	400	21
Pump Motor or Standby Engine Mfr	U. S. MOTOR	U. S. MOTOR	GENERAL ELECTRIC	22
Year Installed	1997	1997	1969	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	60	75	75	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	21	22	23	1
Location	NORTH	NORTH	NORTH SIDE	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	JACUZZI	J-LINE	5
Year Installed	1990	1990	2003	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	350	440	8
Pump Motor or Standby Engine Mfr	U. S. MOTOR	U. S. MOTOR	U.S.	10
Year Installed	1989	1989	2003	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	6	14
Location	SOUTH SIDE	SOUTH SIDE	SOUTH SIDE	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	POMONA	LAYNE	AMERICAN TURBINE	18
Year Installed	1942	1966	2004	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	112	440	200	21
Pump Motor or Standby Engine Mfr	U. S. MOTOR	U. S. MOTOR	GENERAL ELECTRIC	23
Year Installed	1942	1966	2004	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	10	10	15	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	8	HUME - 3	HUME AVENUE-2	1
Location	PARK	HUME AVE	HUME AVE	2
Purpose	P	B	B	3
Destination	T	D	D	4
Pump Manufacturer	LAYNE	FAIRBANKS	FAIRBANKS	5
Year Installed	1988	1969	1969	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	175	1,000	1,000	8
Pump Motor or Standby Engine Mfr	U. S. MOTOR	CUMMINGS	FAIRBANKS	9
Year Installed	1988	1969	1969	10
Type	ELECTRIC	DIESEL	ELECTRIC	11
Horsepower	8	125	125	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HUME-1	SOUTH SIDE BOOSTER	UPHAM BOOSTER#2	14
Location	HUME AVE	SOUTH SIDE	UPHAM	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	FAIRBANKS	AURORA	AURORA	18
Year Installed	1969	1995	1998	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,000	1,000	500	21
Pump Motor or Standby Engine Mfr	FAIRBANKS	U.S.	U.S.	22
Year Installed	1969	1995	1998	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	125	100	20	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	UPHAM BOOSTER#3	WATER TREATMENT	WATER TREATMENT DUAL	1
Location	UPHAM	MCMILLAN	MCMILLAN	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	LAYNE	LAYNE	5
Year Installed	1961	1990	1990	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	2,150	3,500	8
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9
Year Installed	1974	1990	1990	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	20	200	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WATER TREATMENT-HPZ1	WATER TREATMENT-LPZ1	WATER TREATMENT-LPZ2	14
Location	MCMILLAN	MCMILLAN	MCMILLAN	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1990	1990	1990	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	520	1,100	1,500	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	22
Year Installed	1990	1990	1990	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	25	50	75	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WATER TREATMENT-LPZ3	WILDWOOD BOOSTER		1
Location	MCMILLAN	WILDWOOD		2
Purpose	B	B		3
Destination	D	D		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1990	1973		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	1,500	500		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC		9
Year Installed	1990	1973		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	75	40		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	GRANT PARK TOWER	HUME AVE	MCMILLAN ST SPHERE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	4
Year constructed	1990	1968	1961	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	200	40	130	9
				10
Total capacity in gallons (actual)	500,000	3,000,000	75,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	14
				15
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	N	N	N	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	SOUTH BOOSTER	WILDWOOD	WTR TRTMNT-MCMLLN	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1923	1959	1992	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	0	0	0	10
Total capacity in gallons (actual)	25,000	15,224	500,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	13
				14
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	BOOSTER STATION	CENTRAL FACILITIES	15
				16
Filters, type (gravity, pressure, other, none)	NONE	NONE	GRAVITY	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000	0.7200	4.8000	19
				20
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	21
				22
Is water fluoridated (yes, no)?	Y	Y	Y	23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	0.750	1,286	0	0	0	1,286
M	D	1.000	4,990	0	0	0	4,990
M	D	1.500	870	0	0	0	870
M	D	2.000	1,311	0	0	0	1,311
M	D	4.000	16,187	0	0	0	16,187
M	D	6.000	381,083	830	724	0	381,189
M	D	8.000	108,623	1,177	850	0	108,950
M	S	8.000	6,622	0	0	0	6,622
M	D	10.000	38,629	0	0	0	38,629
M	D	12.000	90,708	0	0	0	90,708
M	D	16.000	17,565	0	0	0	17,565
M	D	18.000	7,876	0	0	0	7,876
M	S	18.000	15,500	0	0	0	15,500
Total Within Municipality			691,250	2,007	1,574	0	691,683
M	S	8.000	2,800	0	0	0	2,800
M	S	12.000	20,573	0	0	0	20,573
M	S	16.000	1,250	0	0	0	1,250
Total Outside of Municipality			24,623	0	0	0	24,623
Total Utility			715,873	2,007	1,574	0	716,306

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	1,156	0	0	0	1,156	43	1
L	0.625	2,201	0	0	0	2,201		2
M	0.750	1,675	1	3	0	1,673	1	3
L	0.750	24	0	0	0	24		4
M	1.000	1,906	79	0	0	1,985	8	5
L	1.000	24	0	0	0	24		6
M	1.250	34	0	0	0	34		7
L	1.250	2	0	0	0	2		8
M	1.500	118	3	0	0	121	3	9
L	1.500	7	0	0	0	7		10
M	2.000	153	10	0	0	163	6	11
L	2.000	12	0	0	0	12		12
M	2.500	2	0	0	0	2		13
M	3.000	7	0	0	0	7	1	14
L	3.000	11	0	0	0	11		15
M	4.000	53	2	1	0	54		16
M	6.000	71	5	0	0	76		17
M	8.000	38	5	0	0	43		18
M	10.000	4	0	0	0	4		19
Total Utility		7,498	105	4	0	7,599	62	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	7,272	793	500	(3)	7,562	807	1
0.750	56	0	8	7	55	0	2
1.000	313	0	22	(15)	276	1	3
1.250	0	0	0	0	0	0	4
1.500	121	0	13	0	108	46	5
2.000	121	10	4	12	139	50	6
3.000	35	0	2	2	35	27	7
4.000	18	0	0	0	18	6	8
6.000	7	0	0	0	7	4	9
Total:	7,943	803	549	3	8,200	941	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	6,814	449	1	9	2	287	7,562	1
0.750	37	18	0	0	0	0	55	2
1.000	129	124	5	7	0	11	276	3
1.250	0	0	0	0	0	0	0	4
1.500	0	86	4	6	0	12	108	5
2.000	0	89	3	18	1	28	139	6
3.000	0	20	5	5	0	5	35	7
4.000	0	7	2	4	1	4	18	8
6.000	0	4	2	0	0	1	7	9
Total:	6,980	797	22	49	4	348	8,200	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	842	15	13		844	2
Total Fire Hydrants	842	15	13	0	844	
Flushing Hydrants						
	7				7	3
Total Flushing Hydrants	7	0	0	0	7	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year: 877

Number of distribution system valves end of year: 1,487

Number of distribution valves operated during year: 466

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

General footnotes

The average number of customers for Public Fire Protection is based on August through December billings to customers. From January through June, the City of Marshfield was billed for Public Fire Protection.

Other Operating Revenues (Water) (Page W-04)

General footnotes

Effective July 1, 2005, the City of Marshfield has elected to no longer pay the water utility charge for public fire protection service. As a result, the Water Utility began billing the retail general service customers for public fire protection charges, based on rate schedule Fd-1. The public fire protection charge is based on the total assessed value from the City Assessor's records.

Starting in 2005, we are renting 38 acres of our land to a farmer to plant alfalfa and grass.

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

ACCOUNT 614 - MAINTENANCE OF WELLS & SPRINGS - Maintenance of Wells and Springs included \$15 thousand for rehabilitation of well 10.

ACCOUNT 623 - POWER PURCHASED - As a result of higher kilowatt-hour consumption and higher PCAC costs for the year, purchased power costs were almost \$22 thousand higher than 2004.

ACCOUNT 642 - OPERATION, LABOR & EXPENSE - Included in this account are the costs of heating and electricity for the water treatment facility. Natural gas costs were \$2100 higher in 2005 as a result of higher natural gas prices. Electricity costs increased by \$5100 in 2005 as a result of higher consumption and higher PCAC costs for the year.

ACCOUNT 652 - MAINTENANCE OF WATER TREATMENT EQUIPMENT - As the water treatment facility ages, additional maintenance costs are required to maintain the facility. From 2004 to 2005, an additional \$5800 was paid to vendors for maintenance parts and services. Also included was an additional \$6000 for utility labor and benefits for our utility employees to maintain the facility.

ACCOUNT 663 - METER EXPENSE - Labor and overhead costs were \$14 thousand lower than 2004 due to fewer meter changes in 2005. Reimbursement from the wastewater department for their share of costs, which was based on our 2004 costs, increased by \$22 thousand. Labor and benefits in the amount of \$21 thousand was removed from this account and capitalized along with the meters purchased in 2005.

ACCOUNT 673 - MAINTENANCE OF DISTRIBUTION & TRANSMISSION LINES - The City of Marshfield performs street repairs for each of our mainbreaks. During 2005, \$71 thousand was paid to the City for street repairs. This is an decrease of \$97 thousand from 2004, since 2004 costs were very high due to a street that had to be rebuilt as a result of a 16" mainbreak.

ACCOUNT 677 - MAINTENANCE OF HYDRANTS - 2005 costs are lower due to the following: 1. 2004 costs included \$3300 for hydrant flags, and there was no cost for this in 2005. 2. \$3100 of hydrant replacement parts were purchased in 2004, with no significant purchases in 2005.

ACCOUNT 903 - CUSTOMER RECORDS AND COLLECTIONS - Credits to this account include the amounts billed to the wastewater department for their share of the customer records and collections costs. The amount billed to them is based on the previous year actual costs. Since 2004 costs were higher than 2003, due to a full year of payroll allocations in 2004, the amount billed to the wastewater department for customer records and collections in 2005 was higher than 2004 by \$14,000. This additional billing resulted in a lower account balance in 2005.

ACCOUNT 923 - OUTSIDE SERVICES EMPLOYED - Costs include \$18 thousand for custom programming of our billing software to allow it to bill individual customers for public fire protection. The City of Marshfield paid for public fire protection charges through June, and we started billing individual customers in July.

ACCOUNT 926 - EMPLOYEE PENSION & BENEFITS - In 2004, there were credits of

WATER OPERATING SECTION FOOTNOTES

\$9876 in this account for recovery of costs from the wastewater department, which were based on 2003 costs. In 2005, there were credits of only \$836 in this account for recovery of costs from the wastewater department. As a result of our new accounting system which was implemented in 2003, which allocates benefits to the worked accounts, most benefits are reported in the worked accounts. Instead of crediting account 926, now our recovery of benefits is reflected in each worked account.

ACCOUNT 931 - RENT - As a result of increased investment in computers and additional building maintenance costs, rent paid to the electric utility increased by \$41 thousand from 2004 to 2005.

Taxes (Acct. 408 - Water) (Page W-06)

Explain zero value(s) for PSC Remainder Assessment and/or Social Security.

Effective July 2003, our new accounting software allocates payroll overhead (including social security taxes) to all accounts that have payroll charged to them. As a result, social security taxes reported in account 408 is zero for 2005, since the social security taxes were allocated for the entire year.

Property Tax Equivalent (Water) (Page W-07)

General footnotes

Actual Assessment Ratio was .966359818, but it was adjusted for rounding on the schedule so that the total Tax Equivalent for the year matches our accrued amount of Tax Equivalent for the year.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

General footnotes

RETIREMENTS EXCEED 5% OF BEGINNING BALANCE:

Since retirement costs exceed 5% of the beginning of year plant investment, a footnote is required.

ACCOUNT 346(WATER METERS) - We retire water meters by the meter number, and each one of our meters has a specific cost, which was determined in the installation year. The years of installation of these water meters ranged from 1927 to 2002.

ACCOUNT 392 (TRANSPORTATION EQUIPMENT) - Retirements are based on the actual cost of the specific vehicles that were retired during the year.

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain.
If applicable, provide construction authorization.

ACCOUNT 397 - Installation of new SCADA system for \$300,990.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$100,000, please explain.

ACCOUNT 397 - Retirement of old SCADA system (\$153,354).

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

ACCOUNT 310 - A deposit was paid on land in 2004, and classified as Account 183, Preliminary Survey. When this land purchase was completed, this deposit wasn't capitalized with the purchase of the land. This adjustment corrects the error.

ACCOUNT 343 - A hydrant was capitalized in 2004 in error, and this adjustment corrects the error.

Sources of Water Supply - Ground Waters (Page W-17)

General footnotes

#1 Southside is not currently in use.

#10 Park was recased in November 2005 and was changed from 16" to 12".

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Mains are financed based on actual cost of the main installation as authorized by tariff run X-2.

Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Except as noted below, the customer pays for the installation of the service from the main to the meter. They own and maintain the service starting at the curb box and going into the property.

When we replace the water mains on a street, we also replace the portion of the service from the main to the curb box at our expense.

Meters (Page W-23)

Explain all reported adjustments.

Adjustments were necessary to bring the end of year utility-owned meters in line with the meters at the end of the year by customer class.

Explain program for replacing or testing meters 1" or smaller.

Each meter that is 1" or smaller is replaced every twenty years.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes. These are magnetic meters, and the electronics are tested yearly.

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

4 of the 6 6" meters were tested in 2005. The 2 remaining were tested in January 2006

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-24)

General footnotes

Less than half of the valves were operated during the year. However, part of our valve maintenance program is a practice to replace any leaking valves each year. In 2005, 15 of our valves were replaced.

Fire hydrants consist of 840 six inch and 39 four inch hydrants. The four inch hydrants are used as fire hydrants and have been reported in that manner in prior years.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	23,020,779	18,439,321	1
Total Sales of Electricity	23,020,779	18,439,321	
Other Operating Revenues			
Forfeited Discounts (450)	12,391	11,573	2
Miscellaneous Service Revenues (451)	(2,926)	(1,955)	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	1,159,651	1,154,465	5
Interdepartmental Rents (455)	136,290	94,454	6
Other Electric Revenues (456)	13,688	10,170	7
Total Other Operating Revenues	1,319,094	1,268,707	
Total Operating Revenues	24,339,873	19,708,028	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	19,058,165	14,395,285	8
Transmission Expenses (560-573)	184,038	43,749	9
Distribution Expenses (580-598)	1,541,963	1,193,940	10
Customer Accounts Expenses (901-905)	328,100	331,202	11
Sales Expenses (911-916)	(96,142)	(96,153)	12
Administrative and General Expenses (920-932)	832,060	863,511	13
Total Operation and Maintenance Expenses	21,848,184	16,731,534	
Other Expenses			
Depreciation Expense (403)	1,388,224	1,330,842	14
Amortization Expense (404-407)	5,238	5,238	15
Taxes (408)	588,882	561,971	16
Total Other Expenses	1,982,344	1,898,051	
Total Operating Expenses	23,830,528	18,629,585	
NET OPERATING INCOME	509,345	1,078,443	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	12,391	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	12,391	
Miscellaneous Service Revenues (451):		
MISC SERVICE REVENUES	(752)	3
RECONNECTION CHARGES	(2,174)	4
Total Miscellaneous Service Revenues (451)	(2,926)	
Sales of Water and Water Power (453):		
NONE		5
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM POLE CONTACTS	83,496	6
TRANSMISSION LEASE	1,076,155	7
Total Rent from Electric Property (454)	1,159,651	
Interdepartmental Rents (455):		
USE OF ELECTRIC PROPERTY (ALLOCATIONS) BY WATER DEPARTMENT	136,290	8
Total Interdepartmental Rents (455)	136,290	
Other Electric Revenues (456):		
MINOR SERVICES AND SALES OF MATERIALS	13,688	9
Total Other Electric Revenues (456)	13,688	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Engineering (500)	0	0	1
Fuel (501)	0	0	2
Steam Expenses (502)	0	0	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Electric Expenses (505)	0	0	6
Miscellaneous Steam Power Expenses (506)	0	0	7
Rents (507)	0	0	8
Maintenance Supervision and Engineering (510)	0	0	9
Maintenance of Structures (511)	0	0	10
Maintenance of Boiler Plant (512)	0	0	11
Maintenance of Electric Plant (513)	0	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	0	13
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Engineering (535)	0	0	14
Water for Power (536)	0	0	15
Hydraulic Expenses (537)	0	0	16
Electric Expenses (538)	0	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	0	18
Rents (540)	0	0	19
Maintenance Supervision and Engineering (541)	0	0	20
Maintenance of Structures (542)	0	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	0	22
Maintenance of Electric Plant (544)	0	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	0	24
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Engineering (546)	29,471	7,704	25
Fuel (547)	0	0	26
Generation Expenses (548)	14,586	15,310	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Miscellaneous Other Power Generation Expenses (549)	(19,977)	5,469	28
Rents (550)	0	0	29
Maintenance Supervision and Engineering (551)	54,628	42,340	30
Maintenance of Structures (552)	1,167	1,783	31
Maintenance of Generating and Electric Plant (553)	31,095	32,652	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	743	478	33
Total Other Power Generation Expenses	111,713	105,736	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	18,946,452	14,289,549	34
System Control and Load Dispatching (556)	0	0	35
Other Expenses (557)	0	0	36
Total Other Power Supply Expenses	18,946,452	14,289,549	
Total Power Production Expenses	19,058,165	14,395,285	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	6,603	6,002	37
Load Dispatching (561)	0	0	38
Station Expenses (562)	10,926	7,020	39
Overhead Line Expenses (563)	5,382	13,504	40
Underground Line Expenses (564)	0	0	41
Miscellaneous Transmission Expenses (566)	0	0	42
Rents (567)	0	0	43
Maintenance Supervision and Engineering (568)	0	0	44
Maintenance of Structures (569)	0	0	45
Maintenance of Station Equipment (570)	16,431	15,351	46
Maintenance of Overhead Lines (571)	144,696	1,872	47
Maintenance of Underground Lines (572)	0	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	0	49
Total Transmission Expenses	184,038	43,749	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	503,117	444,745	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)	6,131	5,181	51
Station Expenses (582)	14,485	9,529	52
Overhead Line Expenses (583)	74,730	57,160	53
Underground Line Expenses (584)	28,882	22,422	54
Street Lighting and Signal System Expenses (585)	1,083	4,337	55
Meter Expenses (586)	96,601	98,511	56
Customer Installations Expenses (587)	4,177	5,999	57
Miscellaneous Distribution Expenses (588)	380,148	166,677	58
Rents (589)	2,784	2,985	59
Maintenance Supervision and Engineering (590)	42,481	38,983	60
Maintenance of Structures (591)	0	0	61
Maintenance of Station Equipment (592)	13,610	14,207	62
Maintenance of Overhead Lines (593)	311,362	258,319	63
Maintenance of Underground Lines (594)	12,372	31,453	64
Maintenance of Line Transformers (595)	9,142	4,675	65
Maintenance of Street Lighting and Signal Systems (596)	31,389	18,099	66
Maintenance of Meters (597)	2,151	2,923	67
Maintenance of Miscellaneous Distribution Plant (598)	7,318	7,735	68
Total Distribution Expenses	1,541,963	1,193,940	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	17,227	16,254	69
Meter Reading Expenses (902)	84,011	83,213	70
Customer Records and Collection Expenses (903)	199,980	216,163	71
Uncollectible Accounts (904)	26,882	15,572	72
Miscellaneous Customer Accounts Expenses (905)	0	0	73
Total Customer Accounts Expenses	328,100	331,202	
SALES EXPENSES			
Supervision (911)	0	0	74
Demonstrating and Selling Expenses (912)	0	0	75
Advertising Expenses (913)	(96,142)	(96,153)	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)	0	0	77
Total Sales Expenses	(96,142)	(96,153)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	338,009	318,577	78
Office Supplies and Expenses (921)	21,529	22,393	79
Administrative Expenses Transferred -- Credit (922)	128,767	124,067	80
Outside Services Employed (923)	293,839	329,689	81
Property Insurance (924)	22,605	18,158	82
Injuries and Damages (925)	19,818	21,891	83
Employee Pensions and Benefits (926)	69,029	57,339	84
Regulatory Commission Expenses (928)	5	213	85
Duplicate Charges -- Credit (929)	0	0	86
Miscellaneous General Expenses (930)	96,174	97,592	87
Rents (931)	0	0	88
Maintenance of General Plant (932)	99,819	121,726	89
Total Administrative and General Expenses	832,060	863,511	
Total Operation and Maintenance Expenses	21,848,184	16,731,534	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		444,165	426,005	1
Social Security			0	2
Wisconsin Gross Receipts Tax		125,914	114,096	3
PSC Remainder Assessment	RATIO OF ELEC & WATER PRIOR YR REVENUE	18,803	21,870	4
Other (specify):				
NONE			0	5
Total tax expense		588,882	561,971	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Wood				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.194100				3
County tax rate	mills		5.120650				4
Local tax rate	mills		9.905030				5
School tax rate	mills		7.207900				6
Voc. school tax rate	mills		1.596330				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.024010				10
Less: state credit	mills		0.915900				11
Net tax rate	mills		23.108110				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.905030				14
Combined School Tax Rate	mills		8.804230				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.709260				17
Total Tax Rate	mills		24.024010				18
Ratio of Local and School Tax to Total	dec.		0.778773				19
Total tax net of state credit	mills		23.108110				20
Net Local and School Tax Rate	mills		17.995981				21
Utility Plant, Jan. 1	\$	42,774,029	42,774,029				22
Materials & Supplies	\$	437,636	437,636				23
Subtotal	\$	43,211,665	43,211,665				24
Less: Plant Outside Limits	\$	17,675,279	17,675,279				25
Taxable Assets	\$	25,536,386	25,536,386				26
Assessment Ratio	dec.		0.966516				27
Assessed Value	\$	24,681,326	24,681,326				28
Net Local & School Rate	mills		17.995981				29
Tax Equiv. Computed for Current Year	\$	444,165	444,165				30
Tax Equivalent per 1994 PSC Report	\$	420,306					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	444,165					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	12,099		18
Structures and Improvements (341)	2,510,331	29,436	19
Fuel Holders, Producers and Accessories (342)	528,186		20
Prime Movers (343)	0		21
Generators (344)	4,344,179		22
Accessory Electric Equipment (345)	647,324		23
Miscellaneous Power Plant Equipment (346)	31,741		24
Total Other Production Plant	8,073,860	29,436	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			0	11
Structures and Improvements (331)			0	12
Reservoirs, Dams and Waterways (332)			0	13
Water Wheels, Turbines and Generators (333)			0	14
Accessory Electric Equipment (334)			0	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
Total Hydraulic Production Plant	0	0	0	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			12,099	18
Structures and Improvements (341)			2,539,767	19
Fuel Holders, Producers and Accessories (342)			528,186	20
Prime Movers (343)			0	21
Generators (344)			4,344,179	22
Accessory Electric Equipment (345)	7,233		640,091	23
Miscellaneous Power Plant Equipment (346)			31,741	24
Total Other Production Plant	7,233	0	8,096,063	

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	322,909		25
Structures and Improvements (352)	0		26
Station Equipment (353)	6,421,794		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	1,807,087		29
Overhead Conductors and Devices (356)	949,867		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	9,501,657	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	7,013		34
Structures and Improvements (361)	0		35
Station Equipment (362)	251,599		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	3,154,923	56,542	38
Overhead Conductors and Devices (365)	4,469,662	76,433	39
Underground Conduit (366)	1,019,678	75,430	40
Underground Conductors and Devices (367)	1,289,155	72,628	41
Line Transformers (368)	3,510,880	46,562	42
Services (369)	1,081,223	133,906	43
Meters (370)	1,150,126	33,114	44
Installations on Customers' Premises (371)	247,589	13,483	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	451,656	34,634	47
Total Distribution Plant	16,633,504	542,732	
GENERAL PLANT			
Land and Land Rights (389)	84,054		48
Structures and Improvements (390)	725,334	3,486	49
Office Furniture and Equipment (391)	92,844		50
Computer Equipment (391.1)	726,892	101,072	51
Transportation Equipment (392)	663,108	40,862	52
Stores Equipment (393)	22,619	683	53
Tools, Shop and Garage Equipment (394)	227,253	13,454	54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Land and Land Rights (350)			322,909	25
Structures and Improvements (352)			0	26
Station Equipment (353)			6,421,794	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			1,807,087	29
Overhead Conductors and Devices (356)			949,867	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	0	0	9,501,657	
DISTRIBUTION PLANT				
Land and Land Rights (360)			7,013	34
Structures and Improvements (361)			0	35
Station Equipment (362)			251,599	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	19,631		3,191,834	38
Overhead Conductors and Devices (365)	26,059	(15)	4,520,021	39
Underground Conduit (366)	3,738		1,091,370	40
Underground Conductors and Devices (367)	5,839	15	1,355,959	41
Line Transformers (368)	68,528		3,488,914	42
Services (369)	13,037		1,202,092	43
Meters (370)	16,574		1,166,666	44
Installations on Customers' Premises (371)	13,023		248,049	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	35,574		450,716	47
Total Distribution Plant	202,003	0	16,974,233	
GENERAL PLANT				
Land and Land Rights (389)			84,054	48
Structures and Improvements (390)		3,220	732,040	49
Office Furniture and Equipment (391)		(3,220)	89,624	50
Computer Equipment (391.1)	126,432		701,532	51
Transportation Equipment (392)	16,335		687,635	52
Stores Equipment (393)			23,302	53
Tools, Shop and Garage Equipment (394)			240,707	54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	50,742		55
Power Operated Equipment (396)	616,641		56
Communication Equipment (397)	185,484	239,305	57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	3,394,971	398,862	
Total utility plant in service directly assignable	37,603,992	971,030	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 37,603,992	 971,030	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			50,742 55
Power Operated Equipment (396)			616,641 56
Communication Equipment (397)	107,544		317,245 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	250,311	0	3,543,522
Total utility plant in service directly assignable	459,547	0	38,115,475
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	459,547	0	38,115,475

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,220,435	25,083	38
Overhead Conductors and Devices (365)	1,645,984	33,908	39
Underground Conduit (366)	489,464	33,463	40
Underground Conductors and Devices (367)	523,211	32,220	41
Line Transformers (368)	0		42
Services (369)	0	59,404	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	34,335	15,364	47
Total Distribution Plant	3,913,429	199,442	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	7,175		1,238,343 38
Overhead Conductors and Devices (365)	9,458		1,670,434 39
Underground Conduit (366)	1,328		521,599 40
Underground Conductors and Devices (367)	2,634		552,797 41
Line Transformers (368)			0 42
Services (369)	0		59,404 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	0		49,699 47
Total Distribution Plant	20,595	0	4,092,276
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	0	0	
Total utility plant in service directly assignable	3,913,429	199,442	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 3,913,429	 199,442	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	20,595	0	4,092,276
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	20,595	0	4,092,276

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	872,977	2.69%	67,924	13
Fuel Holders, Producers and Accessories (342)	160,545	3.06%	16,163	14
Prime Movers (343)	0			15
Generators (344)	1,316,054	2.66%	115,555	16
Accessory Electric Equipment (345)	234,155	3.14%	20,212	17
Miscellaneous Power Plant Equipment (346)	7,458	2.89%	917	18
Total Other Production Plant	2,591,189		220,771	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	2,013,646	3.00%	192,654	20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	1,084,821	3.30%	59,633	22
Overhead Conductors and Devices (356)	485,293	3.00%	28,496	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					940,901	13
342					176,708	14
343					0	15
344					1,431,609	16
345	7,233				247,134	17
346					8,375	18
	7,233	0	0	0	2,804,727	
352					0	19
353					2,206,300	20
354					0	21
355					1,144,454	22
356					513,789	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	3,583,760		280,783	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	251,599	3.10%	0	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	1,155,588	4.00%	126,935	30
Overhead Conductors and Devices (365)	986,101	3.20%	143,834	31
Underground Conduit (366)	69,833	2.50%	26,388	32
Underground Conductors and Devices (367)	346,794	3.33%	44,041	33
Line Transformers (368)	1,135,135	3.20%	111,997	34
Services (369)	294,718	4.62%	52,745	35
Meters (370)	585,134	4.80%	55,603	36
Installations on Customers' Premises (371)	101,644	9.09%	22,527	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	207,330	4.13%	18,634	39
Total Distribution Plant	5,133,876		602,704	
GENERAL PLANT				
Structures and Improvements (390)	461,407	2.50%	18,217	40
Office Furniture and Equipment (391)	43,431	5.88%	5,365	41
Computer Equipment (391.1)	513,316	26.67%	190,481	42
Transportation Equipment (392)	406,992	15.00%	54,654	43
Stores Equipment (393)	16,307	5.88%	1,350	44
Tools, Shop and Garage Equipment (394)	86,438	5.88%	13,758	45
Laboratory Equipment (395)	29,865	5.88%	2,984	46
Power Operated Equipment (396)	365,354	10.00%	45,571	47
Communication Equipment (397)	75,994	9.14%	31,552	48
Miscellaneous Equipment (398)	0	0.00%		49
Other Tangible Property (399)	0			50
Total General Plant	1,999,104		363,932	
Total accum. prov. directly assignable	13,307,929		1,468,190	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	3,864,543	
361					0	27
362					251,599	28
363					0	29
364	19,631	2,681	20,481		1,280,692	30
365	26,059	3,552	33,291		1,133,615	31
366	3,738		6,743		99,226	32
367	5,839	847	7,861		392,010	33
368	68,528	5,000	17,112		1,190,716	34
369	13,037	1,304			333,122	35
370	16,574				624,163	36
371	13,023	1,302	2,055		111,901	37
372			0		0	38
373	35,574	3,557	5,935		192,768	39
	202,003	18,243	93,478	0	5,609,812	
390					479,624	40
391					48,796	41
391.1	126,432				577,365	42
392	16,335		0	0	445,311	43
393					17,657	44
394					100,196	45
395					32,849	46
396					410,925	47
397	107,544				2	48
398					0	49
399					0	50
	250,311	0	0	0	2,112,725	
	459,547	18,243	93,478	0	14,391,807	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	13,307,929		1,468,190

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	459,547	18,243	93,478	0	14,391,807

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	401,155	4.00%	49,176	30
Overhead Conductors and Devices (365)	335,320	3.20%	53,063	31
Underground Conduit (366)	26,465	2.50%	12,638	32
Underground Conductors and Devices (367)	118,869	3.33%	17,915	33
Line Transformers (368)	0			34
Services (369)	0	4.62%	1,372	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	709	4.13%	1,735	39
Total Distribution Plant	882,518		135,899	
GENERAL PLANT				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	0			42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	0		0	
Total accum. prov. directly assignable	882,518		135,899	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					0	27
362					0	28
363					0	29
364	7,175				443,156	30
365	9,458				378,925	31
366	1,328				37,775	32
367	2,634				134,150	33
368					0	34
369	0				1,372	35
370					0	36
371					0	37
372					0	38
373	0				2,444	39
	20,595	0	0	0	997,822	
390					0	40
391					0	41
391.1					0	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
398					0	49
399					0	50
	0	0	0	0	0	
	20,595	0	0	0	997,822	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	882,518		135,899

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	20,595	0	0	0	997,822

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)					0	1
7.2/12.5 kV (12kV)					0	2
14.4/24.9 kV (25kV)	1				1	3
Other:						
13.4/4.16KV & 120/240V SEC	298		0		298	4
Underground Lines						
2.4/4.16 kV (4kV)					0	5
7.2/12.5 kV (12kV)	27		1		28	6
14.4/24.9 kV (25kV)					0	7
Other:						
NONE					0	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)					0	9
7.2/12.5 kV (12kV)					0	10
14.4/24.9 kV (25kV)	2				2	11
Other:						
13.4/4.16KV & 120/240V SEC	260		1		261	12
Underground Lines						
2.4/4.16 kV (4kV)					0	13
7.2/12.5 kV (12kV)	15		1		16	14
14.4/24.9 kV (25kV)					0	15
Other:						
NONE					0	16
Transmission System						
Pole Lines						
34.5 kV					0	17
69 kV					0	18
115 kV	30				30	19
138 kV					0	20
Other:						
NONE					0	21
Underground Lines						
34.5 kV					0	22
69 kV					0	23
115 kV					0	24
138 kV					0	25
Other:						
NONE					0	26

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	186	11
Nonfarm	2,896	12
Total	3,082	13
Total customers on rural lines at end of year	3,082	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	60,000	Friday	01/14/2005	08:00	31,805
February	02	56,000	Wednesday	02/16/2005	19:00	29,531
March	03	55,000	Tuesday	03/01/2005	09:00	31,917
April	04	53,000	Tuesday	04/19/2005	12:00	28,749
May	05	53,000	Monday	05/09/2005	14:00	29,671
June	06	69,000	Monday	06/27/2005	14:00	32,657
July	07	70,000	Wednesday	07/13/2005	14:00	35,773
August	08	72,000	Tuesday	08/02/2005	15:00	34,183
September	09	64,000	Monday	09/12/2005	15:00	31,131
October	10	62,000	Tuesday	10/04/2005	15:00	29,526
November	11	58,000	Tuesday	11/29/2005	18:00	31,151
December	12	63,000	Monday	12/19/2005	19:00	34,684
Total		735,000				380,778

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	Wisconsin Public Service Corporation

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		380,778	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		380,778	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		372,753	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility		220	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		436	22
Total Used by Company		656	23
Total Sold and Used		373,409	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		7,369	27
Total Energy Losses		7,369	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		1.9352%	29
Total Disposition of Energy		380,778	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	11,100	100,783	1
Total Sales for Residential Sales		11,100	100,783	
Commercial & Industrial				
SMALL POWER	CP-1	169	49,474	2
LARGE POWER	CP-2	35	40,384	3
INDUSTRIAL POWER	CP-3	15	136,796	4
GENERAL SERVICE	GS-1	1,614	40,965	5
INTERDEPARTMENTAL	MP-1	16	2,148	6
Total Sales for Commercial & Industrial		1,849	269,767	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	9	1,643	7
AREA LIGHTING	MS-2	511	560	8
Total Sales for Public Street & Highway Lighting		520	2,203	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		13,469	372,753	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		5,232,758	1,564,855	6,797,613	1
0	0	5,232,758	1,564,855	6,797,613	
158,927	197,741	2,376,346	781,546	3,157,892	2
112,548	141,141	1,888,053	636,512	2,524,565	3
268,601	320,469	5,311,975	2,186,583	7,498,558	4
		2,029,933	635,333	2,665,266	5
		99,240	32,152	131,392	6
540,076	659,351	11,705,547	4,272,126	15,977,673	
		157,872	26,236	184,108	7
		52,349	9,036	61,385	8
0	0	210,221	35,272	245,493	
				0	9
0	0	0	0	0	
540,076	659,351	17,148,526	5,872,253	23,020,779	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(b)	(c)	
(a)			
Name of Vendor	WPS		1
Point of Delivery	MCMILLAN,WW,HUME		2
Type of Power Purchased (firm, dump, etc.)	FIRM		3
Voltage at Which Delivered	115,000		4
Point of Metering	4		5
Total of 12 Monthly Maximum Demands -- kW	735,000		6
Average load factor	70.9679%		7
Total Cost of Purchased Power	18,946,452		8
Average cost per kWh	0.0498		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January	15,283	16,522	12
February	16,125	13,406	13
March	17,299	14,618	14
April	15,622	13,126	15
May	15,827	13,844	16
June	14,738	17,919	17
July	17,905	17,868	18
August	19,832	14,351	19
September	16,693	14,438	20
October	15,467	14,058	21
November	16,353	14,799	22
December	18,104	16,581	23
Total kWh (000)	199,248	181,530	24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
Total kWh (000)			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	Rated Unit Capacity		Total Rated	Total
				by Each Unit			Plant	Maximum
				During Yr. (000's) (m)	kW (n)	kVA (o)	Capacity (kW) (p)	Continuous Capacity (kW) (q)
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	Hume	McMillan	Wildwood	Wildwood-2	1
Voltage--High Side	115,000	115,000	115,000	115,000	2
Voltage--Low Side	13,200	13,200	13,200	24,940	3
Num. Main Transformers in Operation	1	2	2	1	4
Total Capacity of Transformers in kVA	28,000	56,000	56,000	20,000	5
Number of Spare Transformers on Hand	0	1	0	0	6
15-Minute Maximum Demand in kW					7
Dt and Hr of Such Maximum Demand					8
					9
Kwh Output					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Total Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
					24
Kwh Output					25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
					39
Kwh Output					40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	13,210	4,680	158,232	1
Acquired during year	271	18	1,220	2
Total	13,481	4,698	159,452	3
Retired during year	185	149	4,980	4
Sales, transfers or adjustments increase (decrease)	139		1	5
Number end of year	13,435	4,549	154,473	6
Number end of year accounted for as follows:				7
In customers' use	13,210	4,145	130,925	8
In utility's use	18	0	0	9
				10
Locked meters on customers' premises				11
In stock	207	404	23,548	12
Total end of year	13,435	4,549	154,473	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	501	280,059	1
Sodium Vapor	150	907	725,600	2
Sodium Vapor	250	225	283,500	3
Total		1,633	1,289,159	
Ornamental				
Sodium Vapor	250	120	151,200	4
Total		120	151,200	
Other				
Sodium Vapor	150	147	117,600	5
Total		147	117,600	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

ACCOUNT 546 - OPERATION & SUPR ENGINEERING - There was more maintenance during 2005 than there was in 2004 for the M-33 combustion turbine, which is maintained and billed by Wisconsin Public Service Corporation. WPSC determines the maintenance that is needed on the combustion turbine.

ACCOUNT 549 - MISC OTHER POWER GENERATION EXPENSE - There was more maintenance during 2005 than there was in 2004 for the M-33 combustion turbine, which is maintained and billed by Wisconsin Public Service Corporation. WPSC determines the maintenance that is needed on the combustion turbine.

ACCOUNT 551 - MAINTENANCE SUPERVISION & ENGINEERING - There was more maintenance during 2005 than there was in 2004 for the M-33 combustion turbine, which is maintained and billed by Wisconsin Public Service Corporation. WPSC determines the maintenance that is needed on the combustion turbine.

ACCOUNT 571 - MAINTENANCE OF OVERHEAD LINES - Over \$124 thousand was spent in 2005 for tree trimming along our transmission lines. Normal tree trimming is performed every 4 years, but in 2005 we cleared the entire easement area of all trees, as well as danger trees along the easement area, resulting in additional cost.

ACCOUNT 583 - OVERHEAD LINE EXPENSE - An additional 190 hours were spent in 2005 installing and removing transformers, due to rebuilding distribution lines and replacing transformers that were no longer working.

ACCOUNT 588 - MISC DISTRIBUTION EXPENSE - In May 2005, the 2002-2003 Craft union contract was settled, and resulted in back pay of \$116 thousand for years prior to 2005. In addition, in December the Craft union contract for 2004-2006 was settled, with back pay of almost \$20 thousand that was accrued into 2005 in this account. Including benefits, the total of these retroactive pay adjustments in this account amounted to \$182 thousand for 2005. Starting in 2005, our Communications Utility is charging our Electric Utility for use of it's fiberoptic system, which amounted to \$18 thousand for 2005.

ACCOUNT 593 - MAINTENANCE OF OVERHEAD LINES - Contracted tree trimming costs were \$13 thousand higher in 2005 than 2004, reflecting additional time spent trimming trees in 2005.

Labor, overhead, and equipment costs were \$28 thousand higher, partially due to overhead line inspections and repairs. Also included in this account for 2005 is retroactive pay for the Craft union that amounted to \$8500.

ACCOUNT 594 - MAINTENANCE OF UNDERGROUND LINES - \$7500 of joint trenching costs with cable and telephone utilities were incurred in 2004 but not reimbursed until 2005, creating a credit of \$7500 in 2005 with no corresponding expenses.

ACCOUNT 596 - MAINTENANCE OF STREET LIGHTING -As of 1/1/05, the utility took ownership of an additional 541 street lights that had been installed in the city in recent years. As a result of maintaining more street lights than in the prior year, maintenance of street lighting costs have increased

ELECTRIC OPERATING SECTION FOOTNOTES

substantially.

ACCOUNT 904 - UNCOLLECTIBLE ACCOUNTS - In 2005, over \$33 thousand of accounts receivable was written off and sent to a collection agency due to non-payment of closed utility accounts, in comparison to \$21 thousand in 2004. The quantity of accounts sent to our collection agency was 182 in 2005, compared to 152 in 2004, so the quantity of accounts and the average amount per account were both higher in 2005.

ACCOUNT 926 - EMPLOYEE PENSION & BENEFITS - Health insurance premiums increased by 9% in October 2005, resulting in additional employer cost of \$6 thousand for the year. These costs remain in this account, since we don't adjust our allocation percentages during the year.

ACCOUNT 932 - MAINTENANCE OF GENERAL PLANT - 2005 expenses were \$21 thousand lower than 2004 as a result of: \$6 thousand spent on phone system maintenance in 2004 and none in 2005; \$14 thousand less labor and benefits in 2005 as a result of : not replacing an employee that retired (approximately \$5 thousand), and less building maintenance and snow plowing. In addition, amounts paid to an outside consultant for our computers and network servers were \$2500 lower in 2005.

Taxes (Acct. 408 - Electric) (Page E-04)

Explain zero value(s) for PSC Remainder Assessment and/or Social Security.

Effective July 2003, our new accounting software allocates payroll overhead (including social security taxes) to all accounts that have payroll charged to them. As a result, social security taxes reported in account 408 is zero for 2005, since the social security taxes were allocated for the entire year.

Property Tax Equivalent (Electric) (Page E-05)

General footnotes

Actual Assessment Ratio was .966359818, but it was adjusted for rounding on the schedule so that the total Tax Equivalent for the year matches our accrued amount of Tax Equivalent for the year.

If Materials and Supplies Total for this schedule does not match the Electric utility Prior Year amount on the Materials and Supplies schedule, please explain.

Materials and supplies total for this schedule do not match the electric utility prior year amount on Schedule F-11. The amount on prior year schedule F-11 includes Fuel, which we have excluded from our calculation on E-05, since it is located outside the City of Marshfield.

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

General footnotes

RETIREMENTS EXCEED 5% OF BEGINNING BALANCE:

Since retirement costs exceed 5% of the beginning of year plant investment, a footnote is required that explains the method of determining the cost to retire.

ACCOUNT 371 - AREA LIGHTS - We maintain property records for each area light, which includes the year installed and the cost of the installation. We use this cost as the cost for retirement.

ACCOUNT 373 - STREET LIGHTING - We maintain property records for each area light, which includes the year installed and the cost of the installation. We use this cost as the cost for retirement.

If Additions for any Accounts exceed \$100,000, please explain.

ACCOUNT 369 - This includes the installed cost of the poles, towers, and fixtures that were capitalized in 2005. These costs are supported by continuing property records.

ACCOUNT 391.1 - Additions include computer replacements (\$4,409), and computer equipment for the new SCADA system (\$96,663).

ACCOUNT 397 - Additions include a new SCADA system (excluding computer equipment) (\$214,783), new handheld meter reading devices (\$20,563), and an automated calling device (\$3,959).

If Retirements for any Accounts exceed \$100,000, please explain.

ACCOUNT 391.1 - Retire old computers (\$3,353), retire computer equipment for the old SCADA system (\$123,080).

ACCOUNT 397 - Retire old SCADA system (excluding computer equipment) (\$86,661), and retire old handheld meter reading devices (\$20,883).

If Adjustments for any account are nonzero, please explain.

ACCOUNTS 365 & 367 - An error was made in 2004 when summarizing retirements. This will correct that error.

ACCOUNTS 390 & 391 - An error was made in 2004 when summarizing additions for the year. This will correct that error.

Substation Equipment (Page E-27)

General footnotes

This information is not available for our substations:

15 minute maximum demand in kW
Date and hour of such maximum demand
Kwh output

Electric Distribution Meters & Line Transformers (Page E-28)

General footnotes

Adjusted KVA on Transformers to corrected balance.
